

**Opinion No. 37-1837**

December 11, 1937

**BY:** FRANK H. PATTON, Attorney General,

**TO:** Hon. Owen B. Marron District Attorney Albuquerque, New Mexico

{\*202} You inquire "what authority does the Treasurer require in order to transfer moneys from the suspense fund to the tax fund when sufficient money has been paid in to cover the taxes" where payments were made in installments, I presume under authority of Section 5, Chapter 109, Laws of 1933, since you refer to the "suspense fund" created by the 1933 Legislature.

He requires no authority from anybody. It is his duty to distribute the moneys paid on taxes and make the same available to creditors of the county and state, and to issue his receipt in full payment of the taxes. I do not know of any authority to refund any of the partial payments authorized to be made under that or any other law.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.